G. R. S. IX-5]

Previous references.

G. H. 14 – 1892.

1903-04

~~191~~ .

(Gen: Finance)

File No. 2480/1903

Serial Nos. 1 – 6

Later references.

P SOF

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 6

Major ~~Part~~ B for December 1903.

SUBJECT.

Continuance of the practice of depositing money in the Treasuries of Talukas where Survey Operations are in progress by Survey officers.

Indexed

JM

Office Note.

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Branch Revenue

G.F. 248 - 1903
Sec 1-6

Subject

Letter No. 58 of 14 July 1903 from the Superintendent Inspn Revenue Survey requesting the withdrawal of the Comptroller's circular No. 2014 - 1350 of 20 May 1903 prohibiting the existing procedure of placing under deposits either in full or in part of the amount of the Revenue Survey Letters of Credit.

Para 31 of the Financial Rules issued under G.I. Fl 1153-117 18-1,301-02 F. dt 28 January 1903 is as follows.

"The practice of transferring the full amount of Survey Letters of Credit to crediting deposits is prohibited in the civil account code. The Comptroller is requested to point out the impropriety and stop the practice."

The Comptroller in pursuance of the above order issued a circular to the effect that the portion of this office Cir. No. 1108 of 11th April 1874, relating to Survey Deptt., was cancelled and that any sums required for immediate payment should be drawn and paid on cheques against Letters of Credit issued by this office.

The Dy. Superintendent to whom a reference was made on the subject by the Superintendent, Inspn Revenue Surveys, replied that circular No. 1108 of 11th April 1874 issued

for the Dy. Accountant Genl. in accordance with the
Govt. of the Govt. of India, Financial Depts. No. 212.
of 3. March 1874 ordered that the cash deposited to
Survey Department Cases in the Treasury for safe
custody should be entered in the Deposit Accounts of
the Treasury. That same practice had been in force
both in the Bombay Presidency and in the Madras
Province, since the introduction of the Revenue Survey
Operations - that under the peculiar circumstances
of the Revenue Survey Depts, the present system
was found to be the best that could be devised
and it was adopted from the first after the
most careful consideration - that as the Govt.
had, of late, as in 1873, decided that the present
practice of depositing Survey cash was justifiable under
Article 355 of the Civil Account Code, it could not
be said to be opposed to the Local Rules & that the Comp-
troller had not cancelled even that portion of
the Circular of 1874 relating to Survey Department
and suggested that Govt. be moved to sanction the con-
tinuance of the present practice of depositing money
in the Local Treasuries where Survey Operations
were in progress.

The Superintendent, Bhyane Revenue Survey forwarded
copy of the above communication to the Comptroller, Bhyane
Government invited his attention to the rulings therein

Vide G.O. 4911-3 of 16-9-93
R.F. 349-92
in the accompanying file

+ Vide as appended.

referred to, requested from that the present practice of
leaving with deposits the amount of Revenue Survey
Fees should be allowed to continue and
added that unless the practice of depositing money in
Salt Treasuries in which Survey operations were
in progress be continued as at present the hindrances to progress must occur.

The Comptroller informed the Superintendent
Inspr Revenue Survey that as Mr. Keenan, the
Special Auditor, reported that the Dy. Accountant
General's circular referred was opposed to the Code
rules, the Government ordered that the practice in
question should be put a stop to. that on the
said order being issued the circular under reference
and that if he required the old procedure to be
renewed he might move the Govt. in the matter.

The Superintendent Survey states very emphatically
his opinion that unless the prohibition now laid down
by the Comptroller in his circular of 25th January last be withdrawn and the old procedure continued, inconvenience
to the Survey Department will ensue, sufficient to hamper
and dislocate operations.

Mod & Mr Lees
30/7/03

C 1150-1192-18-1901-02
of 7-2-03

This inconvenience
to consider objections after issuing
an order I should not have arisen
if the previous correspondence on
the subject had been referred to
at the time of passing the G.O. of
Feb 1903.

As it is, I do not quite see
what the inconvenience to the Survey
Dept is from the present rule
being enforced. A Survey Officer
has to send a bill, & the Treasury
to withdraw any portion of his
deposit. Similarly, he has to send
a bill to get money out of his letter
of credit. Neither the present nor
the previous Correspondence explains
the difficulty — though the Supt to
say that the 'clog' to his business
will be quite serious.

May further explⁿ be
asked for?

Dewan

5/8/03

" 5/8/03

I have had a talk with the Dy Supt. new Survey and the difficulty experienced seems to be real. The Letter-question is created in the name of the Dy Supt and he places sums in various Tahsildars' hands to meet payments of Apts. These are drawn on the Treasy. But the Apts do not use cheques — and they draw money by deposit receipts. When a balance is left in their favour which they have no occasion which they give it back to the Dy Supt by means of Receipts and the latter office keeps such sums in deposit for a short time. This has been in vogue for a number of years & such a system attended with any difficulty (has not been noticed) & I do not think it. A change is needed but not inconvenience does not seem to be called for. But before final orders are passed the Comptroller may be asked to state whether the existing procedure is not justified under Sr 353 of the account Code above quoted and what more, if any, need be enjoined.

10.XI.03

17.VIII.03

Addendum

In connection with the above the Committee was asked to report on the following points

Comptroller's Dept.

1. Whether the Existing Special Order of Govt. Govt. Orders, after consulting the Legal Dept. of Rev. Survey in Pre. Sec. 4911-30/16-9-93 was brought to the notice of Govt. Merchants

Yes

(2) Whether Comptroller's Circ. of 11th April 94 is in force as regards other Cheques and cash referred to therein

Exception is however admitted to be made in the case of Municipal Cheques

No - Except in the case of Municipal cheques if a portion of the amt. drawn cheques is left undisbursed for any unavoidable reason of the amt. Exceeds Rs. 50 it is to be dealt as a Special case and "deposits" the withdrawn before close of the month to which it belongs

(3) Whether the Existing procedure is not justifiable under Art. 355 of Civil Aud. Code Vol. I

The Comptr does not assign reasons - His answer is not clear -

art. which includes deposits of civil different nature.

(4) What the Existing practice which is reported to have been in force, both in the Bombay Presidency & in this State, since the introduction of the Rev. Survey operations & which has not been altered with any difficulty, should not be continued.

This office is not aware of the practice existing in the Bombay Presidency. In this State the Existing practice involves the following adjustments in transactions between two Departments; the credits & debits in the accounts; a cheque has to be specially paid by debit to Rev. Survey remittances by

"per contra" credit to Deposits. When cash is drawn in small amounts, numerous debits appear under deposits, and laborious process of deposit audit by proof sheets, brought thus to, has to be gone through in this office. The Cheque is drawn for the Expenditure and should be paid in cash when only one debit will appear in the Treasury accounts. This practice may lead to abuse the Budget system for, the cheques of one year may be drawn and placed in deposit for utilization in the following year, and a strict and rigorous Budget-audit on the total yearly expenditure of the Dept., which is drawn on cheques, amounts to Rs. 1,24,000, the monthly Expenditure being Rs. 10,300 distributed among 6 officers.

Now may not cause much inconvenience: parties will be working in 2 or 3 talukas only in a year

not likely the sum could may be required to be repaid this rule

The Superintendent further States that P.W.D. Irrigation Dept., which spend large amounts than the Revenue Survey Dept., work the system of billed credit cheques in accordance with the rules prescribed therefor, without keeping any portion of the amounts of their cheques under deposits; and that he is not aware of any special difficulty in adopting the same procedure in this Dept. as

Now working in this Dept is distinct from that of the Irrigation Dept

has any such difficulty been reported, and that the Res. Survey officers abroad may risk in their with them large amounts, cheques for small am may be drawn as often as they are required for immediate payment.

Submitted to Secretary with marginal note

VL
17/10/03

Subs
BHL
15/10/03

Noted is not-formable vide procedure followed by the Govt

VL
17/10/03

Concur

The practice may perhaps be continued as the Survey Supt seems attach great importance to it, and as there is no reason to suppose that there is any danger of money being brought properly to account.

Still I must confess that I do not see why the Survey Deptt should not adopt the same procedure as other departments. Instead of the Dy Supt placing deposits in the name of each office

working outside, why should
a credit be opened for each
such Officer? Unless however
we have a statement of such
account for some period of
time to study, it is difficult to
say positively.

Please, get forms of ~~what~~ future
Cheques against ~~Co~~ Credits, depo-
sit receipts, & other treasury regist
bearing on deposits ~~or Cr~~ & credits,
for inspection. I believe they can
be got from the Assam Treasury.

18/10/3

Submitted to the Secretary
with the forms requisitioned

26/10/03

The forms in use are ap-
pended showing how money
is withdrawn from Credits
and from deposits. I cannot

See
Circular
Order
& pattern
forms
in
27/10/03

See why the Survey Co
so strongly object to em
ploy letters of credit.

The Comptroller's reluct
is I think quite correct, u
unless where necessary, al
expenditure &c that can be
finally charged to proper
heads of account shd be
at once so charged.

Orders solicited -

To the Dewan.

29/10/03

13633/29.10.03

5-111

Shall see the Comptrolle
& the Dewan Supt sometim
next week - & settle this
matter

30.X.03

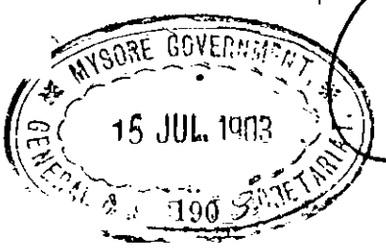
Section 145 Chapter
III of the Indian
Code)

After [illegible] discussion with the
Comptroller & the Dr Supt of New Survey
I understand that the following
is the procedure which will be in
shortly accordance with rules and
which it is difficult here will cause
no convenience in practical working
1. Dr Supt will have his usual
Letters of credit as heretofore.
Instead of issuing cheques to the
Officers he will ask the Head Office
to distribute the money in various
Camps & the requirements of
the Survey Officers employed therein
Instead of drawing the money
on cheques, leaving them to deposit
and again drawing them by means
of receipts the Survey Officers will
be authorized to draw cheques on
Amedabad
The Dy Supt said it was usual
for the Amedabad Merchants to send
out money to the Survey Officers
Camps - and that this was not an
account whether it might decide
that the existing practice will be
continued. The Survey Officers may na
their cheques against Amedabad
if the Officer concerned so does
not require the whole of the money
and allows a portion of it to remain
undrawn, he will intimate the same
to the Dr Supt who will give the
necessary instructions to the Head Office
regarding that money
or the Dy Supt will himself draw
a cheque & send it to the

Drafts by means of a [illegible]
receipts [illegible] - but the
former counterfoil as the syste
of drawing by cheques & [illegible]
remittance transfer receipts will all
the draft rules be possibly cove
as provided at the counter.
This as far as I can see does not cau
any inconvenience to the S. & Draft
which the draft will is
become more technical
will be satisfied that its provis
of reducing the deposits will be com
out and will have also the assuran
that the teller-credit will be operate
upon in due course and more
which is not really expended upo
the close of the year is not drawn
away & kept as a deposit in t
year.
This will be explain
to the [illegible] Surveyors & Valu
in a note - and he will in addit
to provide in detail any incon
-venience which may be produce
by adopting the above procedure.

10 & XI.03

7L 89



C.F. 248-03-1

From

COLONEL J. P. GRANT,

SUPERINTENDENT,

MYSORE REV. SURVEY.

To

H. V. Nanjundiah Esq

SECRETARY TO THE GOVT. OF MYSORE,

GEN. & REV. DEPTS.

Dated

Despatched 14th July 1903.

Received

General No. 58
No.

Enclosure No. 6

In reply to

SUBJECT

Begging that the compln
Circular No 2014 - 1350 dated 20
May 1903 may be withdrawn a
the existing procedure of pla
under deposits either in full
or in part of the amount of
Rev. Survey Letters of Credit
be allowed to continue.

References
(to be entered only in the Dowan's Office)

PCW

No. 58
Enc: 6

OFFICE OF THE SUPERINTENDENT
OF REVENUE SURVEY.

Bangalore, dated ...14th July...1903.

From

COLONEL J. P. GRANT,

Superintendent, Mysore Revenue Survey.

To H. V. Sanjundayya Esquire M A & L

Secretary to the Government of Mysore,

Gen. & Rev. Depts.

Sir,

I have the honor to submit fo

the information of Government copies o

1. Comptroller's Cir: No 2014-1350 dated 20-22nd May 1903 (Gazette copy)
2. Revenue Survey Deputy Supts letter No 475 dated 12th June 1903, together with copies of correspondence therein mentioned.
3. Survey Superintendent's letter No 604 dated 25th June 1903.
4. Comptroller's reply letter No 40/17 dated 2nd/6th July 1903.

} correspond as per marg ending with letter No 40/17 of th 2nd July 19

from the Comptroller to my address.

2. The whole question at issue is so thoroughly gone into by the Deputy Superintendent Revenue Survey in his letter dt: 475 of the 12th June 1903 that I will not go over the same ground again; a short explanation will suffice.

3. The Government of His Highness the Maharaja of Mysore, in dt: Tl. 1150. 1192-18-1901-02, at Para 31, directed that the practice of transferring the full amount of Survey letters of credits to credit of deposits should cease, as being opposed to the Civil Account Code. Upon the strength of the above order the Comptroller in Mysore issued his Circular dt: 2014-1350 dated 20th May 1903 published under part II of the Mysore

Mysore Gazette of the 28th May 1903,
prohibiting the placing under deposit,
either in full or in part, the amount
of Revenue Survey Letters of credit.
To give room for this Circular, the
Comptroller had to cancel Circular
No. 1108 dated 11th April 1874 so far
as it related to the Survey Depart-
ment because this last Circular,
issued under the Orders of the
Government of India Financial
Department No. 2124 dated 31st March
1874 (Gazette of India 4th April 1874),
distinctly permitted the practice
now prohibited. So late as 1893 (Orde
No. 4911-3 / R.T. 349-92 dated 16th September) the
Government of Mysore declared the
present practice to be justifiable under
Article 355 of the Civil Account Code.

4. Under the above circumstances I beg to represent with all due deference that the present procedure of placing under deposit, the amounts of Revenue Survey, Letters of credit is not opposed to Codal Rules and was adopted after the most careful consideration.

5. I beg very emphatically to state my opinion that unless the prohibition now laid down by the Comptroller in his Circular of 20th May 1903 be withdrawn and the old Procedure continued, inconvenience to the Survey Department will ensue, sufficient to hamper and dislocate operations.

I have the honor to be
Sir
Your most obedient servant

D Hunt
Supt Mysore Rev: Survey

No 475

Office of the Deputy
Supt Mysore Rev Survey
Dated Bangalore 12½/16 June
1903

To

The Superintendent
Mysore Rev. Survey

Sir,

With reference to your
Memo No 531 dated 4th June 190
I have the honor to report tha
the question of depositing money
in the Taluk Treasuries in which
Survey operations are in progre
has been, after lengthy correspon
=ence between the Government,
Comptroller and yourself, finale
decided by Government in their
Proceedings No 4911-3/R.F.349-92 dated 16th
September 1893

2 I respectfully beg to invite
your

your kind attention to the marginally noted correspondence which so fully explains the case that it is not necessary for me to reiterate it here.

1. Chief Secy's docket No 19497 / R 23143 dated 18th May 1893 to the Survey Superintendent.
2. The Deputy Supts Office (Mr Appa Rao's) letter No 157 dated 13th June 1893
3. The Survey Supts letter No 1180 dated 15th June 1893 to the Chief Secy. to the Govt.
4. Government Pro. No. 4911-3 dated 16th Septr 93 R.T. 34-9-92 to the Survey Superintendent and the Comptroller.

3. The Government in the above quoted Proceedings have ordered that the said practice of depositing money by the Survey Department, is justifiable under article 355 (Personal Deposits) — Chapter 20 of the Civil Account Code, 5th Edition. A copy of Article 355 is herewith forwarded for ready reference.

4

4 Moreover, the Deputy-
Accountant General, has, in
accordance with the Orders of
the Government of India, Finan-
cial Department, No 2124 dated
31st March 1874 (Gazette of India
4th April 1874), issued Circular
No 1108 dated 11th April 1874)
(copy forwarded for ready reference)
to all the Treasuries in the
Province, to enter, in the
Treasury Deposit accounts, cash
belonging to the Survey Depart-
ment, lodged in the Treasury
for safe custody, along with
four other items of cash transac-
tion belonging to other Depart-
ments. The same practice has
been in force both in the
Bombay Presidency and in the
Mysore Province, since the intro-
duction of the Revenue Survey
operations.

operations. Under the peculiar circumstances of the Rev: Survey Department, the present system was found to be the best that could be desired and it was adopted from the first after the most careful consideration

5. As Government have, so lately as in 1893, decided that the present practice of depositing money is justifiable under Article 355 of the Civil Account Code; it cannot, in my humble opinion be said to be opposed to the Codal Rules.

6. The Comptroller has now cancelled only that portion of his Office Circular No 1104 dated 11th April 1874 issued under the orders of Government of India (, please vide para 4 above) relating to

Survey

Survey Department. By the workings of his circular under reference, I presume that his circular of 1874 is still in force with regard to the other Departments noted therein.

7. Under these circumstances I beg to suggest that you will be pleased to move the Government to sanction the continuance of the present practice of depositing money in the Taluk Treasuries where Survey operations are in progress.

8 The Gazette copy of the Comptroller's circular sent with your Memo under reference is herewith returned.

I have &c

(Sd.) D Shamrao

Deputy Supt. Mysore Rev. Survey.

"Copy"

Dpuy

Supt. Mysore Revl. Survey.

No. 604

Survey Superintendent's
Office
Bangalore 25th June 190.

To

The Comptroller
in Mysore

Sir.

I have the honor, with reference to your Circular No. $\frac{2014-1350}{20/22-5-03}$ published in the Mysore Gazette dated 28th May 1903, to invite your attention to the decisive Rulings contained in the marginally noted Proceedings of the Government of Mysore and the Deputy Accountant General's Circular based on the Resolution of the Government of India No. 2124 of 1874 & 76 remark that

1. Govt Pro. No. $\frac{4911-3}{R\ 7.349-92}$ dated 16th September 1893
2. Deputy Accountant General's Cir No. 1108 dated 11th April 1874.

that the same appear to have escaped your notice.

2 I beg therefore that under the circumstances explained in the accompanying letter No 475 of the 27th Instant from the Deputy Superintendent Mysore Revenue Survey, the present practice of placing under deposit the amount of Revenue Survey letters of credit may be allowed to continue. I may indeed go so far as to say that unless the practice of depositing money in Taluk Treasuries in which Survey operations are in progress be continued as at present the gravest hinderance to progress must occur.

I have &c
Sd/ J. P. Grant
Supt. Mysore Rev
Survey

Copy
J Grant
Supt. Mysore Rev. Survey

Letter No. 40/17 of the 2nd/6th July 1903 from the Comptroller in Mysore to the Superintendent Mysore Revenue Survey.

Sir

In reply to your No. 604 of the 25/27th Ultimo re the practice of placing under Deposits the amounts of Revenue Survey letters of credit, I have the honor to state that the procedure laid down in the previous order of Government the Deputy Accountant Generals Circular quoted in his letter being opposed to Codal rules now in force and the same having been reported upon as such by Mr Keenander, the Special Auditor, the Government of H.H. the Maharaja of Mysore ordered thereon in No. FL 1150-1192-18-1901-02

dated

dated 7th February 1903, that the practi
e question should be put a stop to.
It was on this order that my circular
nder reference was issued. If
owever, you require the old procedu
be renewed, I beg you will move
e Government in the matter.

I have &c

Sd/ E. R. Sabrayer

Comptroller

'Copy'

J. Hunt

Supt Mysore Rev Survey

All Public moneys in Treasuries to be entered in their Public Accounts

Circular No. 1108, dated 11th April 1874.

With reference to orders of the Government of India, Financial Department, No. 2124, dated 31st March 1874 (Gazette of India 4th April 1874) the Dy. Accountant General has the honor to request that Officers in charge of District and Taluk Treasuries will, without any exception, enter every sum of money received by them in their public capacity in the accounts of their Treasury under its proper head. This rule has hitherto been generally in force, except in regard to the sums hereinafter mentioned. These mat-

must henceforward be entered
in the Deposit Accounts of —
Treasury as follows: —
Unexpected balances of Munici-
pal cheques drawn on —
Taluks in favour of Amildar
Do: of cheques for Civil
works similarly drawn.
Do: of cheques for District
funds similarly drawn,
Cash belonging to Survey
Department lodged in the
Treasury for safe custody,
Cash belonging to Paduvat
funds lodged in the —
Treasury for safe custody.

(Sd) H Hudson
Dy: Accountant General

True copy'

(Sd) D. Sham Rao
Deputy Supt: Mysore
Rev. Survey.

'Copy'
H Hunt
Supt: Mysore Rev.
Survey

Article 355 (Personal Deposits) Chapter 20 of the Civil Account Code 5th Edition

---

355 "Receipts and payments (1) on account of wards and attached estates and estates under Government management, and (2) on any other account for which the special permission of the Comptroller-General for opening a banking account with the Treasury has been obtained through the local account Office, should be recorded in personal ledgers"

1. "Personal ledger accounts for regimental funds may be opened in Civil Treasuries by Officers commanding regiments of Cavalry and Infantry. They should be opened in the

the name of commanding officers
and do not require the special
permission of the Comptroller General
in each case. A half yearly certifi-
cate of the Balances of these accounts
may be furnished by Treasury Offices
on the application of the Officer
commanding."

True copy

Sd/ D. Shama Rai
Deputy Supt Rev
Survey

Copy

D Sunt
Supt Mysore Rev. Survey

Office Draft. (Docket.)

8

The Mysore Government,
General & Revenue Secretariat,
Revenue Branch.

G.F. 248-03-2

To The Comptroller, Bangalore/Mysore

Date of passing the draft 27-8-03
Date of despatch D 27

Regd. No. 7C 587.
File No. & date (if any)

No. of Encls.

With reference to his Circular No. 2014-1350 dated 20th May 1903 stating that the present practice of placing under Deposit either in full or in part the amount of Revenue Survey letters of credit is opposed to ~~Codal~~ account Code rules and cancelling the portion of his Cir: No. 1108 dated 11th April 1874 relating to the Survey Deposit has the honor to request him to be good enough to report further on the following points:-

1). Whether the rescission of the special order of Govt. conveyed, after consulting the Superintendent of Rev. Survey in Mysore, in Revs. No. 4911-3 dated 16th Sept. 9[illegible]

Copied 2/11/03

was brought to the notice of
Mr. Kiernander.

2) Whether the Comptroller's Cir. of 11th April 1874 is in force as regards the other Cheques and Cash referred to therein.

3) Whether the existing procedure is not justifiable under Sec. 355 of the Civil Account Code Vol I.

4) Why the existing practice which is reported ~~to be~~ have been in force, both in the Bombay Presidency and in this State, since the introduction of the Revenue Survey operations and which has not been attended with any difficulty, should not be continued.

By order

20/8/03

19/8/03 Secretary.

Mr 20/8/03

DEPARTMENT

3 9

189

From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
Rev - Revl Dept.

Dated

Despatched 23

Received

No. 1830

No.

SUBJECT MATTER.

Forwarding claim for
with refce: thereon

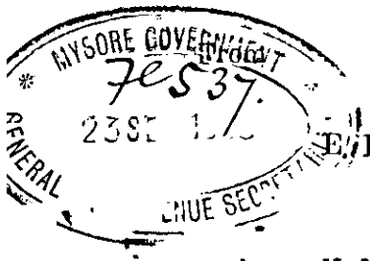
ACCOUNT CURRENT - DEPARTMENT

Rs 1830

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 27 September 1903.



From E.R. SUBRAYER, Esq., B.A.B.C.E.

COMPTROLLER, GOVT. OF MYSORE.

To H.V.Nanjundayya, Esq., M.A.M.L.
THE SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPTS.

SIR,

With reference to your docket No.Fl:587 dated 27th August 1903 in re the present practice of placing under Deposits the amount of Revenue Survey letters of credit, I have the honor to report as follows on the several points noticed therein-

(1) The existence of the special order of Government, conveyed in Pro: No.4911-3 dated 16th September 1893 was brought to the notice of Mr. Kiernander.

(2) This office circular, of 11th April 1874 in regard to cheques other than those of Revenue Survey is no longer in force but in the case of Municipal cheques if any portion of the amount drawn on cheques is left undisbursed for any unavoidable reason and if the amount exceeds Rs.50/- it may be kept as a special case under "Deposits" subject to its being withdrawn before the close of the month in which it is made- Such instances are very rare-

(3) The existing practice is not justifiable under Article 355 of the Civil Account Code which relates to funds of quite a different nature.

(4) This office is not aware of the practice existing in the Bombay Presidency.

The existing practice involves the following adjusting transactions which unnecessarily swell the credits and debits i

in the accounts; a cheque has to be first paid by debit to Revenue Survey remittances by "per contra" credit to Deposits. When cash is drawn in small amounts, numerous debits appear under deposits, and the laborious process of deposit audit by proof sheets, broad sheets &c., has to be gone through in this office. The cheque is drawn for Government expenditure and shoul be paid in cash when only one debit will appear in the Treasury accounts. Further this practice may lead to abuse the Budget sys tem for the lapses of one year may be drawn and placed in deposi for utilization in the following year, and a strict and rigorous Budget-audit evaded. The total yearly expenditure of the Depart ment which is drawn on cheques amounts to Rs.1,24,000 the monthl expenditure being Rs.10,300 distributed among 6 officers.

The Public Works and Forest Departments which spend large amounts than the Revenue Survey Department, work the system of letters of credit cheques in accordance with the rules prescribe therefor, without bringing any portion of the amounts of their cheques under deposits.

I am not aware of any special difficulty in adopting the same procedure in this Department nor has any such difficulty be reported. If the Revenue Survey officers apprehend any risk in keeping with them large amounts, cheques for small amounts may b drawn as often as they are required for immediate payment.

I have the honor to be,

Sir,

Your most obedient servant,

E Thompson

Comptroller.

Indian Col. Grant

Regarding the objection
raised by you in your
letter No 58 of 14th July
last to the Comptroller's
circular (No 2016-135
of 20th May 1903) prohibiting
the existing practice
of placing income deposits
either in full or in part
of the amount of the
Revenue Survey Letters
of Credit, it is found
that the circular in
question is in accordance
with the Code which
it is contained in
para 31 of G.O. No 1150-
18-1901-02 on pa

Her Treasurer's
annual report. I
am gathered that
we present practice
to issue letters of
credit in the name
of the Dy Supt and for
him to place ~~the required~~
different allotments
in various banks at
the disposal of the
Asst Supts, by means
of cheques drawn
on the treasury. These
moneys are held in
deposits in the name
of the Asst Supts, but
they draw money by
their deposit receipts
instead of by cheques.
When a balance is still
left in their favour
which they have no
necessity to spend
they give it back to
the Dy Supt by means
of cancelled deposit receipts

and the latter office
keeps such sums on
deposit for a short
time generally until
end of the month.

The Comptroller
agreeing with Mr. Kun-
-nacker considers
that his practice
is not supported by
by sec^n article 355
of the Civil Accounts
Code, which relates
to sums of quite a
different nature
and that it involves
numerous irregularities
unnecessarily swells
the credits and debits
in the accounts. The
Comptroller further
thinks that the system
of drawing money
by cheques, worked
successfully in the
P. W and forest
departments or

Speed larger amounts
than the Rev. Survey
and he is not aware
of any special difficulty
in adopting the same
procedure in your
department. If the
Survey officers apprehend
any risk in keeping
with these larger amounts,
cheques for smaller
accounts may be
drawn as often as
required for immediate
payment.

I had a full discussion
on the subject today
with the Comptroller
and the Dy. Supt. of Survey
and I understand that
the following procedure
will be in strict accordance
with the rules and will
also be convenient in
practice.

1. The Dy Supt will have
usual letters of

Creek as hereafore

2. Instead of issuing cheques to other officers he will ask the Treasury officer to distribute the money in various talooks according to the requirement of the survey officers employed therein

3. Instead of drawing the money on cheques payable them in deposit and again drawing them by means of receipts the survey officers will be authorized to draw cheques on Amildars.

4. The existing practice of the Amildars themselves sending money to the survey officers' camps

may be continued.
If the officer concerned
does not require the
whole of the money
and allows a portion
of it remain in by
cheque, he will intimate
the same to
the Dy Supt who will
give the necessary
intimations to the
Treasury officers
to withdraw that
money or the cash
will himself draw
the money by a cheque
and send it to the Dy Supt
by means of a transfer
receipt. The former
course is however preferable
as the system of drawing
by cheques and remitting
by transfer receipts
will allow the branch
rules to be as possible
evaded as pointed
out by the Comptroller.

I believe this procedure will not cause any inconvenience to the Survey dept, while the Account dept which is becoming more and more technical will be satisfied that its policy of requiring the deposits will be carried out and will also have the assurance that the letter of credit will be operated upon in due course and money which is not really expended before the close of the year is not drawn and kept as a deposit in the Treasury. I shall be glad to know by if the above procedure can be proceed to be adopted, or if you think there are any inconveniences, the same may kindly

be touched on in detail

Yours sincerely

G.F. 248-02

Bangalore 17th November

My dear Dewan

Your D.O. of 10th inst on the deposit (Savings Letters of credit) question I may at once say that I most sincerely trust that there may be no change made in the present system which is based upon necessity and has worked well for 40 years. The system has been challenged more than once and on each occasion Govt. wisely has stepped in to our rescue and I hope will do so again. I write with some diffidence but I cannot see that the placing in deposit of the amount of Savings Letters of Credit is offered to the Cadual rules. The Govt of India

ould not have thought — so ca
ncing the Order of 1874, never
since withdrawn, that moneys
sent to Treasurer from the Revi
Survey should always be brought
on to the Deposit account
the Treasury.

The P. W. and Forest Depts afford
no parallel. The Officers and
Establishment of these Depts are
permanently attached to their
same Talukas and Districts.
The amount left undrawn one
month will be by them drawn in
subsequent months from the same
Treasuries. Survey Parties are a few
months in one Taluk and for
a few months, in another Taluk
or District and the Officers for
8 consecutive months have no
fixed Head Quarters

the case of an Assistant who,
with his men widely scattered, has to
pay on a day on which to pay them
such as labourers who have
reached boundary marks. It is highly
improbable that he can get from
the Sub Sidar the exact amount he
requires as some men are inevitably
delayed or unable to attend his
camp, and he is bound to be on
the safe side and send for enough
money. He is consequently often
left with a balance which he
returns to the Sub Sidar for, not
only would it be unfair to
expect him to keep it himself
but he is strictly ordered not to
keep more than Rs 10 Govt money
in his camp. Para 5 of procedure
as per your note under reply
would require him to intimate
such unexpended amount to
the Dept Supt who would give
intimation to the Treasury Office
to withdraw the money, or to
himself draw the money by a cheque

and send it to the Dep.ty Sup.t by means of a Transfer Receipt. How, I would ask, can he comply with either of the above requirements keeping money in his camp for some time at least against all orders and propriety?

Then supposing the Dep.ty Sup.t to get such Transfer Receipt - when is he to keep it like it is drawn or exhausted? It only means that another deposit account with the Treasury. A Lunacy Party, from the breaking out of epidemic or other cause, may have to move at a moments notice to another district. Under the present system, in such a case, the money he has with the Auxiliar is at once credited back to the Deputy Sup.t who arranges to place him in funds in his new working District — under the proposed procedure, Para 5, the first course in such a case, namely intimating the amount to the Dep.t Sup.t who would intimate to

the Treasury Officer to withdraw the money, would be cumbersome and unsatisfactory. The second course viz the Asst drawing the money on cheque and sending a transfer Receipt to the Deputy Supt seems to me unfair to the Officer concerned and is, as you yourself suggest, inadvisable

I quote the following from the Dep. Supts' remarks called for by me on the procedure suggested in your letter under reply.

> " The Dep. Supt is the only Officer who
> " has the power of issuing cheques on
> " amounts issued by Letter of Credit
> " the Comptroller. Under the present
> " system the Dep. Supt credits the
> " amount in the Comptroller's accounts
> " as soon as cheques are issued and
> " brought in as balances against
> " Dep. till it is cancelled for.
> " In the same way as soon as

" a cheque is given to an Offr
" in the Dept it is brought
" as a balance against him
" till he accounts for it.
" Now, the Dept Supt knows
" at any moment how much
" is drawn out of the Budget
" allotment and for how
" much the Dept is responsible
" to render accounts to the
" Comptroller - G, on the other
" hand every Offr is allowed
" a drawing account i.e the
" power of issuing cheques on
" letters of Credit the Dept
" Supt will be quite ignorant
" of the cash transactions of
" his Assistant till he receives
" the accounts of the month
" which will only be in the
" month subsequent to that
" relating to the transactions.
" The Dept Supt will not
" have the means of checking
" of all cheques issued by
" the Asst or brought on to
" his accounts or not, he
" has simply to take on trust what

" is given him by the Asst Bursar on
" August ~~Vouchers~~ are not acquainted
" with this kind of system - Now, his
" accounts & the Comptroller, his Dept
" Dept and time of all the Officers of
" the Dept Tally every month - Under
" the proposed system this (Tally) cannot
" be maintained. Now the Dept
" Dept is responsible for the cash
" accounts of the whole Dept - untes
" & that every Officer becomes
" responsible for his cash transaction
" This is the most serious objection
" to the proposed procedure in
" in my humble opinion "

Of course an Asst is responsible at all times to the Dept Dept for the money placed at his disposal. The gist of what the Dept Dept says then is the objection to splitting up responsibility and cognizance of what is going on. I concur in what the Dept Dept urges and besides this, as I have already shown, it is not fair to an Assistants who during the field season have no fixed residence to saddle them with the keeping of money for a day in their Camps or to burden upon them undue responsibility I am not in a position to criticise

what the Comptroller says about the deposit system or practice involving numerous adjustments transactions which swell the credits and debits in the accounts. All that I can say is that, looking at the constitution of the Surrey Dock the contemplated change, from the present practice which has worked so well, would be very injurious to Surrey interests. I confess that I am unable to see how Art. 355 of the Civil Account Code is opposed to the system as now followed, but at all events that Article seems to provide for special permission. The accounts rendered seem to me consonant in the spirit of Article 355

Yours very truly

[signature]

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After all this discussion I think the present practice - & all the Comptroller suggests - may continue

19.XI.03

3533

1160-1102 / 18-1901-02 dated 7th February 1903 directing the Comptroller to stop the practice of transferring the full amount of Survey letters of credit to credit of deposits ~~as the practice is prohibited by the Civil Account Code~~.

2. Circular No. 2014-1350 dated 20th May 1903 ~~from~~ issued by the Comptroller, Mysore Govt. ~~Order:~~ cancelling the portion of his Circular No 1108 dt 11.4.1874 relating to the Survey Dept. and ~~directing~~ requiring that sums ~~required~~ noted for immediate payment should be drawn and paid on cheques against letters of credit issued by him

3. Letter No. 50/C dated 14th July 1903 from the Survey and Settlement Commissioner in Mysore bringing to notice the inconvenience ~~caused~~ that will ensue to the Survey Dept. by the ~~recent~~ revised circular of the Comptroller, ~~dated~~ ~~requesting it to be withdrawn~~

tter No. 1830 dated
ber 1903 from the
ntroller, Lucknow,
ting that ~~if the circular~~
~~withdrawn it will there~~
~~any work on his office~~
~~reading~~ and the present
actice involved a good me
nsactions, which necessar
olled the credits and debits
the accounts and also
e laborious process of
deposit audit by proof sheets
broadsheets &c to be gone
through in his office.

dated 17th Nov 1903

5. D.O. letter from
he Survey and Settlement
Commissioner urging at
length the inconvenience
that would ensue by the
prohibition of the existing
practice, and stating that
it would be unfair to saddle
his Assistants who had
no fixed residence with the
keeping of the money even
for a day in their camps or
to throw undue responsibility
on them.

Order thereon

The Govt have care-
fully considered the question
at issue and find that a
change attended with so much
inconvenience does not seem
to be called for. The present
practice may continue.

2/12/03 Secy. 2/12/03

No. H 1467-D
D 4.12.03.
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